PATENT

CERTIFICATE OF TRANSMITTAL Applicants: Robert F. Wilson, et al.

I hereby certify that on May 25, 2007, this paper (along with any paper referred to as being attached or enclosed) is being transmitted through the EFS system via the United

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REGURGITANT VALVES

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Kathy Hinckley

Cont

In The United States Patent and Trademark Office Response to Office Action

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

States Patent and Trademark Office website at

http://www.uspto.gov.

Madam:

In response to the Office Action mailed January 4, 2007, please amend the above-identified application as follows:

The Amendments to the Claims are included in the Listing of the Claims which begins on page 2 of this paper.

The **Remarks** begin on page 6 of this paper.

The **Conclusion** begins on page 8 of this paper.